

Spanish Input for the Secretary Generals "Tax Report 2023" on Promotion of inclusive and effective tax cooperation at the United Nations

Spain aligns with the contribution made by the European Union and would like to elaborate on the following points:

1. On 14 and 30 December 2022 respectively, the United Nations General Assembly adopted Resolution A/RES/77/154 "Promoting international cooperation in combating illicit financial flows and enhancing good practices in asset recovery with a view to fostering sustainable development" and Resolution A/RES/77/244 "Promoting inclusive and effective international cooperation in tax matters at the United Nations".

Both resolutions, proposed respectively by the 77 Group and China in the first case, and by the African Group in the second, were adopted in December 2022 with much lower requirements than the initial proposals.

The main objectives of this process can be deduced from both resolutions. On the one hand, it seeks a strengthening of international tax cooperation with a universal approach and scope, and on the other hand, it recognises the need for a comprehensive analysis of the implications for developing countries and encourages special attention to be paid to their specific needs, capacity building and impacts, all within a framework of inclusive debate.

The opportunity to participate in this open consultation process where all stakeholders can express their views is welcomed and we look forward to building on the debate in an open and frank manner.

2. To this end, the Secretary General is requested to prepare a report analysing, first of all, all existing international legal instruments, as well as international fora that currently provide a framework for international cooperation, including training and technical assistance.

This first analysis will make it possible to highlight the value of existing multilateral and inclusive instruments and fora such as, for example:

- The Convention on Mutual Assistance in Tax Matters, which has 146 participating countries and provides legal coverage for the exchange of information in its various forms and effectively ensures cooperation in the fight against tax evasion.
- The Global Forum on Transparency and Exchange of Information, which currently has 166 members (more than half are developing countries) working on an equal footing, and whose main function is to ensure compliance with transparency standards as the main tool in the fight against tax evasion, money laundering and other harmful practices by ensuring compliance with national rules. The Forum has developed in recent years an extensive

network of capacity building and technical assistance programmes for tax administrations in participating countries through its regional and other initiatives.

- BEPS Inclusive Framework, with more than 140 participants, which has enabled the implementation and follow-up of the measures adopted in the BEPS project and continues to work to develop a solution to the tax challenges arising from the digitalisation of the economy.
- Joint programme of inspectors without borders
- UN Committee of Experts on International Cooperation in Tax Matters.

3. The proposed approach is welcomed insofar as it will highlight areas of interest that require special attention and are currently not sufficiently covered by existing instruments and fora. At the same time, it will make it possible to generate synergies, avoiding any duplication that would generate inefficiencies, tensions and additional and unnecessary efforts for all.

4. Spain is committed to strengthening international tax cooperation in those aspects where it is considered necessary after this prior analysis; it considers that the role of the UN can be relevant in contributing to the mobilisation of resources from developing countries without undermining or duplicating the work that is being carried out effectively in the existing fora and with existing instruments.